

 सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
	साधिकार प्रकाशित	Published by Authority
	वैशाख 15, बुधवार, शाके 1943-मई 5, 2021 <i>Vaisakha 15, Wednesday, Saka 1943- May 5, 2021</i>	

भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा
अधिसूचनाएं

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, May 04, 2021

S.O.532 .-In exercise of the powers conferred by section 128 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in this department's notification No. F.12(46)FD/Tax/2017-Pt.-V-147, dated the 31st December, 2018, as amended from time to time, namely:-

In the said notification, after the seventh proviso, the following proviso shall be inserted, namely: –

“Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:-

Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021 and April, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021 and April, 2021	Thirty days from the due date of furnishing return
3.	Taxpayers having an aggregate	January-March, 2021	Thirty days from the

	turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39		due date of furnishing return.”.
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2. This notification shall be deemed to have come into force with effect from 20th day of April, 2021.

[F.12(1)FD/Tax/2021-03]
By Order of the Governor,
Omkar Mal Rajotiya,
Joint Secretary to the Government.

Government Central Press, Jaipur.